

Form F-66 (IA-2)  
(6-11-2014)

STATE OF IOWA

2014  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2014

CITY OF TITONKA, IOWA

DUE: December 1, 2014

16205501000000  
TITONKA CITY CLERK/TREASURER  
PO BOX 382  
TITONKA, IA 50480

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	111,936		111,936	110,109
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	111,936		111,936	110,109
Delinquent property taxes	0		0	0
TIF revenues	41,087		41,087	38,525
Other city taxes	56,891	0	56,891	53,580
Licenses and permits	1,170	0	1,170	2,630
Use of money and property	6,159	2,851	9,010	6,900
Intergovernmental	96,753	0	96,753	84,100
Charges for fees and service	6,494	606,030	612,524	661,725
Special assessments	0	0	0	0
Miscellaneous	17,829	7,225	25,054	84,138
Other financing sources	115,927	151,989	267,916	221,627
Total revenues and other sources	454,246	768,095	1,222,341	1,263,334
Expenditures and Other Financing Uses				
Public safety	18,253	0	18,253	19,264
Public works	93,912	0	93,912	110,903
Health and social services	0	0	0	0
Culture and recreation	97,709	0	97,709	132,396
Community and economic development	0	0	0	0
General government	65,744	0	65,744	78,729
Debt service	24,581	0	24,581	20,587
Capital projects	0	0	0	0
Total governmental activities expenditures	300,199	0	300,199	361,879
Business type activities	0	706,930	706,930	792,569
Total ALL expenditures	300,199	706,930	1,007,129	1,154,448
Other financing uses, including transfers out	179,237	38,690	217,927	217,927
Total ALL expenditures/And other financing uses	479,436	745,620	1,225,056	1,372,375
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-25,190	22,475	-2,715	-109,041
Beginning fund balance July 1, 2013	331,947	510,969	842,916	840,916
Ending fund balance June 30, 2014	306,757	533,444	840,201	731,875
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 43,836	Other long-term debt	\$ 0	
Revenue debt	\$ 124,832	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 671,620	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/26/2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Karen Hamilton		515	928-2850	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/20/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014	CITY OF TITONKA					<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	75,661	23,128		13,147	0	0	111,936			111,936	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	75,661	23,128		13,147	0	0	111,936		T01	111,936	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	75,661	23,128		13,147	0	0	111,936			111,936	6
7	TIF revenues			41,087				41,087		T01	41,087	7
8	Other city taxes											
8	Utility tax replacement excise taxes	2,236	786	0	0	0	0	3,022		T15	3,022	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	53,869	0	0	0	0	53,869	0	T09	53,869	14
15	TOTAL OTHER CITY TAXES	2,236	54,655	0	0	0	0	56,891	0		56,891	15
16	Section B - LICENSES AND PERMITS	1,170	0	0	0	0	0	1,170	0	T29	1,170	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	744	178	0	0	0	138	1,060	2,851	U20	3,911	18
19	Rents and royalties	1,655	0	0	0	0	0	1,655	0	U40	1,655	19
20	Other miscellaneous use of money and property	3,444	0	0	0	0	0	3,444	0	U20	3,444	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	5,843	178	0	0	0	138	6,159	2,851		9,010	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	10,960	0	0	0	0	0	10,960	0	B30	10,960	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	10,960	0	0	0	0	0	10,960	0		10,960	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TITONKA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		41,841					41,841		C46	41,841	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	4,199	0	0	0	0	0	4,199	0	C89	4,199	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	4,199	41,841	0	0	0	0	46,040	0		46,040	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	15,369	0	0	0	0	0	15,369	0		15,369	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	24,384	0	0	0	0	0	24,384	0	D89	24,384	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	39,753	0	0	0	0	0	39,753	0		39,753	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	54,912	41,841	0	0	0	0	96,753	0		96,753	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	94,611	A91	94,611	73
74	Sewer	0	0	0	0	0	0	0	86,196	A8Ø	86,196	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	335,116	A93	335,116	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	56,271	A81	56,271	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TITONKA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	33,836	A89	33,836	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	4,344	0	0	0	0	0	4,344	0	A61	4,344	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	REIMBURSEMENTS	2,150	0	0	0	0	0	2,150	0		2,150	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	6,494	0	0	0	0	0	6,494	606,030		612,524	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	0	0	0	0	0	0	0	0	U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	12,481	0	0	0	0	0	12,481	5,695	U99	18,176	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	1,530	U99	1,530	109
110	Sale of property and merchandise	1,509	0	0	0	0	0	1,509	0	U11	1,509	110
111	Fines	0	0	0	0	0	0	0	0	U30	0	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	821	0	0	0	0	0	821	0		821	113
114	Dividend	1,518	0	0	0	0	0	1,518	0		1,518	114
115	Tobacco violation	1,500	0	0	0	0	0	1,500	0		1,500	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	<b>TOTAL MISCELLANEOUS</b>	17,829	0	0	0	0	0	17,829	7,225		25,054	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TITONKA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	164,145	119,802	41,087	13,147	0	138	338,319	616,106		954,425	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	49,989	NR	49,989	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	75,890	17,800		5,712	0	0	99,402	80,000		179,402	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	16,525	0	0	16,525	22,000		38,525	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	75,890	17,800	0	22,237	0	0	115,927	151,989		267,916	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	240,035	137,602	41,087	35,384	0	138	454,246	768,095		1,222,341	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	159,095	149,592	335	2,068	0	20,857	331,947	510,969		842,916	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	399,130	287,194	41,422	37,452	0	20,995	786,193	1,279,064		2,065,257	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF TITONKA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,000	0	0	0	0	0	1,000		E62	1,000	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	1,508	0	0	0	0	0	1,508		E89	1,508	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	15,367	378	0	0	0	0	15,745		E24	15,745	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	17,875	378	0	0	0	0	18,253			18,253	40



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TITONKA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	32,409	43,698	0	0	0	0	76,107		E44	76,107	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	288	12,705	0	0	0	0	12,993		E44	12,993	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	3,598	0	0	0	0	3,598		E44	3,598	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	1,011	0	0	0	0	0	1,011		E81	1,011	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	203	0	0	0	0	0	203		E89	203	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	33,911	60,001	0	0	0	0	93,912			93,912	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TITONKA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TITONKA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	37,022	3,964	0	0	0	0	40,986		E52	40,986	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	3,823	445	0	0	0	0	4,268		E61	4,268	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	32,308	890	0	0	0	0	33,198		E61	33,198	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	5,951	341	0	0	0	0	6,292		E61	6,292	135
136	Other culture and recreation	2,122	0	0	0	0	0	2,122		E61	2,122	136
137	Purchase of land and equipment	10,843	0	0	0	0	0	10,843		G61	10,843	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	92,069	5,640	0	0	0	0	97,709			97,709	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TITONKA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	5,355	410	0	0	0	0	5,765		E29	5,765	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	24,745	7,648	0	0	0	0	32,393		E23	32,393	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	688	0	0	0	0	0	688		E89	688	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	6,032	0	0	0	0	0	6,032		E25	6,032	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	9,455	0	0	0	0	0	9,455		E31	9,455	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	8,036	0	0	0	0	0	8,036		E89	8,036	171
172	Other general government — Current operation	3,375	0	0	0	0	0	3,375		E89	3,375	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	57,686	8,058	0	0	0	0	65,744			65,744	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	24,581	0	0	24,581			24,581	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	24,581	0	0	24,581			24,581	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184		0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	201,541	74,077	0	24,581	0	0	300,199			300,199	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TITONKA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF Special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent Fund  (f)	Total current governmental (Sum of cols. (a) through (f))  (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of col. (h))  (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								117,749	E91	117,749	198
199	Purchase of land and equipment							0	G91		0	199
200	Construction							0	F91		0	200
201	Sewer and sewage disposal — Current operation							98,210	E80		98,210	201
202	Purchase of land and equipment							0	G80		0	202
203	Construction							0	F80		0	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							423,736	E93		423,736	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							43,127	E81		43,127	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							0	E80		0	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF TITONKA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								24,108	E89	24,108	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								706,930		706,930	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	201,541	74,077	0	24,581	0	0	300,199	706,930		1,007,129	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	5,712	135,000		0	0	0	140,712	38,690		179,402	255
256	Internal TIF loans/repayments and transfers out	0	0	38,525	0	0	0	38,525	0		38,525	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	5,712	135,000	38,525	0	0	0	179,237	38,690		217,927	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	207,253	209,077	38,525	24,581	0	0	479,436	745,620		1,225,056	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0			0	268
269	<b>Proprietary</b>								533,444		533,444	269
270	<b>Total ending fund balance June 30, 2014</b>	191,877	78,117	2,897	12,871	0	20,995	306,757	533,444		840,201	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	399,130	287,194	41,422	37,452	0	20,995	786,193	1,279,064		2,065,257	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES												CITY OF TITONKA																																																		
		Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.																																																														
		<table><tr><td>Purpose</td><td colspan="2">Amount paid to other local governments</td></tr><tr><td>Correction.....</td><td>M05</td><td>\$ 0</td></tr><tr><td>Health.....</td><td>M32</td><td>0</td></tr><tr><td>Highways.....</td><td>M44</td><td>0</td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td>0</td></tr><tr><td>Libraries.....</td><td>M52</td><td>0</td></tr><tr><td>Police protection.....</td><td>M62</td><td>1,000</td></tr><tr><td>Sewerage.....</td><td>M80</td><td>0</td></tr><tr><td>Sanitation.....</td><td>M81</td><td>0</td></tr><tr><td>All other.....</td><td>M89</td><td>\$ 0</td></tr></table>												Purpose	Amount paid to other local governments		Correction.....	M05	\$ 0	Health.....	M32	0	Highways.....	M44	0	Transit subsidies.....	M94	0	Libraries.....	M52	0	Police protection.....	M62	1,000	Sewerage.....	M80	0	Sanitation.....	M81	0	All other.....	M89	\$ 0	<table><tr><td>Purpose</td><td colspan="2">Amount paid to State</td></tr><tr><td>Highways.....</td><td>L44</td><td>\$ 0</td></tr><tr><td>All other.....</td><td>L89</td><td>\$ 0</td></tr></table>												Purpose	Amount paid to State		Highways.....	L44	\$ 0	All other.....	L89	\$ 0
Purpose	Amount paid to other local governments																																																															
Correction.....	M05	\$ 0																																																														
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Highways.....	M44	0																																																														
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Sewerage.....	M80	0																																																														
Sanitation.....	M81	0																																																														
All other.....	M89	\$ 0																																																														
Purpose	Amount paid to State																																																															
Highways.....	L44	\$ 0																																																														
All other.....	L89	\$ 0																																																														
Part IV		SALARIES AND WAGES																																																														
		Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																														
																										Amount - Omit cents																																						
																										Z00 \$		144,855																																				
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED																																																														
A. Long-term debt		Debt outstanding JULY 1, 2013 (a)		Debt during the fiscal year				Debt Outstanding JUNE 30, 2014												Interest paid this year (h)																																												
				Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)																																																		
1. Water utility		19U \$ 0		29U \$ 0		39U \$ 0		49U \$ 0		49U \$ 0		49U \$ 0		49U \$ 0		191 \$ 0																																																
2. Sewer utility		19U 146,802		29U 0		39U 21,970		49U 0		49U 0		49U 124,832		49U 0		189 6,944																																																
3. Electric utility		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		192 0																																																
4. Gas utility		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		193 0																																																
5. Transit-bus		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		194 0																																																
6. Industrial Revenue		19T 0		24T 0		34T 0		44T 0		44T 0		44T 0		44T 0		189 0																																																
7. Mortgage revenue		19T 0		24T 0		34T 0		44T 0		44T 0		44T 0		44T 0		189 0																																																
8. TIF revenue		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		189 0																																																
9. FIRE TRUCK LIBRARY		19U 10,815		29U 0		39U 10,815		49U 0		49U 0		49U 0		49U 0		189 356																																																
10. BATHHOUSE		19U 46,625		29U 0		39U 10,956		49U 35,669		49U 0		49U 0		49U 0		189 1,996																																																
11.		19U 8,167		29U 0		39U 0		49U 8,167		49U 0		49U 0		49U 0		189 414																																																
12.		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		189 0																																																
13.		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		189 0																																																
14.		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		189 0																																																
Total long-term debt		212,409		0		43,741		43,836		0		124,832		0		9,710																																																
B. Short-term debt		Amount - Omit cents																																																														
		Outstanding as of JULY 1, 2013		61V \$		0																																																										
		Outstanding as of JUNE 30, 2014		64V \$		0																																																										
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																																														
		Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																								Amount - Omit cents																																						
		Actual valuation -- January 1, 2012																								\$		13,432,407		x .05 = \$		671,620																																
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014																																																														
		Type of asset		Amount - Omit cents																																																												
				Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																																																				
		Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61																																																								
		\$		0		\$		0		0		840,201		840,201																																																		
		REMARKS		V98																																																												